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FISCAL IMPACT STATEMENT

LS 6319

BILL NUMBER: HB 1034

NOTE PREPARED: Jan 12, 2012

BILL AMENDED:

SUBJECT: Historic Cemeteries.

FIRST AUTHOR: Rep. McMillin

FIRST SPONSOR:

BILL STATUS: CR Adopted - 1st House

FUNDS AFFECTED: X GENERAL
DEDICATED
FEDERAL

IMPACT: State & Local

Summary of Legislation: This bill expands the qualifications of a cemetery that is eligible to be maintained by the county cemetery commissions to include cemeteries that were established before 1875 or contain a Civil War veteran. The bill provides that evidence that a cemetery is the burial ground for a Civil War veteran must be presented to the county cemetery commission.

Effective Date: July 1, 2012.

Explanation of State Expenditures: This bill may increase the workload of the Indiana Historical Bureau, Indiana Historical Society, and the Division of Historic Preservation and Archaeology of the Department of Natural Resources (DNR) to the extent these entities assist county cemetery commissions in determining if a cemetery contains the remains of a Civil War veteran. Actual increases in workload are unknown but expected to be minimal.

Explanation of State Revenues:

Explanation of Local Expenditures: This bill expands the current qualification criteria so that if a cemetery meets provisions 1 through 3 of IC 23-14-67 *and* the cemetery was either established before 1875 *or* contains a veteran of the Civil War, the cemetery would qualify for care of cemeteries by counties. By extending the date a cemetery is established from 1850 to 1875, this bill *may* increase the number of cemeteries that qualify for care of cemeteries by counties.

Currently, counties have the option to appoint a county cemetery commission (IC 23-14-67-2) and also have the option to request a property tax levy for the care of cemeteries in their county (IC 23-14-67-3). However,

because the statute governing care for cemeteries by counties does not *require* counties to provide care for or levy property tax dollars for the care of qualifying cemeteries, the expansion of the number of cemeteries that qualify for care of cemeteries by a county may not necessarily increase local expenditures or revenue generated from property tax levies. The levy for the cemetery fund is subject to the county's maximum levy. This bill would not change the counties' overall levy authority.

To date for CY 2011, only three counties have levied property tax dollars for cemetery care. These counties include Fayette, Jefferson, and Scott Counties. The number of counties that operate a county cemetery commission but do not levy a tax amount for cemetery care is unknown.

County	Levy Amount	2011 Appropriation
Fayette	\$34,507	\$57,647
Jefferson	\$0	\$19,000
Scott	\$5,938	\$6,777

[Note: The difference between levy amount and 2011 appropriation amount can come from existing balances in a county's cemetery fund or miscellaneous revenues, including county option income tax, county excise tax, or fees collected by counties.]

Additional Information: Currently, only cemeteries within the county that meet the following criteria fall under the jurisdiction of care for cemeteries by counties (IC 23-14-67):

- (1) Without funds for reasonable maintenance,
- (2) Suffered neglect and deterioration,
- (3) May contain the remains of an Indiana pioneer or a veteran of an *American* war, and
- (4) Was established before 1850.

Although current statute does not require counties to provide care for neglected or abandoned cemeteries, IC 23-14-68 requires *townships* to provide care for cemeteries. Township trustees who fail to provide required maintenance of cemeteries are subject to a Class C infraction (as specified in IC 23-14-68-5).

The qualifying conditions for township care for cemeteries are as follows:

- (1) The cemetery be without funds for maintenance,
- (2) The cemetery was in existence on February 28, 1939, and
- (3) The cemetery is operated by a nonprofit organization or is not managed by any viable organization.

These qualifications do not apply to a cemetery located on land on which property taxes are assessed and paid.

Explanation of Local Revenues:

State Agencies Affected: Indiana Historical Bureau; Indiana Historical Society; Division of Historic Preservation and Archaeology of the Department of Natural Resources

Local Agencies Affected: County cemetery commissions.

Information Sources:

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